



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

27 October 2000

**CUSTOMS MEMORANDUM ORDER**

No. 15-2000

**SUBJECT: GUIDELINES IN THE ESTABLISHMENT OF VALUE RANGE**

By authority of Section 608 in relation to Section 1909, Tariff and Customs Code of the Philippines; as amended, and in line with Bureau's effort to facilitate trade, the following guidelines governing the establishment of value range of imported commodities are hereby prescribed:

**1.0 OBJECTIVES:**

- 1.1 To establish the procedures in arriving at the value ranges of imported commodities for the Valuation Screen of ACOS;
- 1.2 To gather value information from different sources in aid for updating the value range in the Valuation Screen in ACOS;
- 1.3 To provide the appraisers updated value information with which to challenge value declaration.

**2.0 GENERAL PROVISIONS:**

- 2.1 Value information may come from different sources, such as those supplied by the private sector and those gathered from relevant government agency/ies, Philippine Consulate/s or Embassy/ies, trade publications and price journals, Revision Orders, Automated Customs Operation System (ACOS), value decisions and rulings of the Customs Decision Support System (CDSS), Valuation/Classification Review Committee (VCRC) or BOC/SGS Appeals Committee, and data files of the Valuation and Classification Division (VCD), Super Green Lane (SGL) Task Group, and such other sources.
- 2.2 There shall be created in the Valuation Screen Working Group (VSWG) an Assessment Sub-Group (ASG) composed of the Head, Co-head and as many members as necessary, representing the existing fourteen (14) assessment sections. The ASG shall be responsible for establishing and updating of the value ranges of imported commodities that enter into the Valuation Screen of ACOS. It shall also be responsible for updating the CDSS Values in the BOC Datawarehouse.

- 2.3 The value in the value ranges shall be in accordance with the WTO Valuation Agreement and shall be made to refer to a commodity which shall be described in conformity with the convention on the description of articles prescribed in CMO No. 46-94. It shall also reflect the value or price by weight and the equivalent in pieces or any other standard unit of measure.
- 2.4 The MISTG shall be responsible for the encoding in ACOS the value ranges prepared by the ASG, VSWG.
- 2.5 Any customs official who violates any provision of this Order shall be subject to disciplinary action and penalties under existing laws

**3.0 OPERATIONAL PROCEDURES:**

**3.1 Value Gathering**

3.1.1 The VCD shall gather value information from the private sector, relevant government agency/ies, Philippine Consulate or Embassy/ies, trade publication and price journals, Revision Orders, value decisions and rulings of VCRC and BOC-SGS Appeals Committee, data files of VCD and other sources. It shall evaluate in accordance with CAO No. 2-99 the value information gathered from these sources and submit the same to the VSWG for their incorporation into the Valuation Screen processing.

The VCD shall indicate the source documents of the values submitted to the VSWG but the document themselves must be kept on file with the VCD.

3.1.2 The SGL Task Group shall gather the values of SGL shipments and submit the same to the VSWG for their incorporation into the Valuation Screen processing.

3.1.3 The MISTG shall gather the values from ACOS and submit the same to the VSWG for their incorporation into the Valuation Screen processing.

**3.2 Determination of Value Range**

3.2.1 The VSWG shall distribute the values submitted to it to the concerned Section Head.

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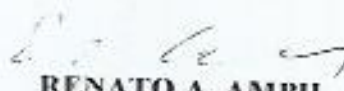
- 3.2.2 The Section Head in turn shall further distribute the values by tariff heading to the section members who shall evaluate the same by accomplishing the **Value Range Worksheet, VSWG Form 1 (Annex "A")**.
- 3.2.3 In determining the range of values for the Valuation Screen, the following factors have to be considered, such as:
1. use of ratio and proportion
  2. extraction of average/mean or median
  3. use of bell-shaped curve distribution or the Gaussian-Laplace distribution
- 3.2.4 Upon accomplishing VSWG Form 1, the section members shall forward the same to the Section Head for review.
- 3.2.5 After reviewing the VSWG Form 1 submitted, the Section Head shall consolidate the values listed by accomplishing the **Range Consolidated Report, VSWG Form 2 (Annex "B")** and submit the same to the Head, VSWG.
- 3.2.6 The Head, VSWG thru the Secretariat as technical support shall process the submissions and accomplish accordingly the **Value Range Summary, VSWG Form 3 (Annex "C")**. The same shall be submitted to MISTG under receipt.
- 3.2.7 The MISTG shall encode the value ranges as per VSG Form 3 into the Valuation Screen of ACOS.

**4.0 REPEALING CLAUSE:**

All rules and regulations inconsistent with this Order are hereby deemed Repealed, superseded or modified accordingly.

**5.0 EFFECTIVITY:**

This Order shall take effect immediately.

  
**RENATO A. AMPIL**  
Commissioner



# VALUE RANGE WORKSHEET

4      A

VSWG

COMMODITY DESCRIPTION: \_\_\_\_\_ CNS - 15-2001

COUNTRY OF EXPORT : \_\_\_\_\_  
 APPRAISER : \_\_\_\_\_

PERIOD COVERED: \_\_\_\_\_  
 SECTION LEADER : \_\_\_\_\_

### VALUES

SOURCES	NUMBER	PRICE US\$/Kg.	PRICE US\$/Pc./Yrd./Sq.ft. etc.

### DISCARDED VALUES


Value Range Recommended	Weight & Pc.	Per Piece:

Computation:

Prepared by: \_\_\_\_\_  
 Appraiser/COO III

Reviewed by: \_\_\_\_\_  
 Section Leader/COO V



